

**OPEB****AAL, ARC, and 5 Year Phase-In by Agency**

	Actuarial Accrued Liability (AAL)	Annual Required Contribution (ARC)	Five -Year Phase In				
			FY2008	FY2009	FY2010	FY2011	FY2012
County	\$ 1,100,530,000	\$102,320,000	\$ 14,020,000	\$ 27,825,000	\$ 46,216,250	\$ 64,583,063	\$ 82,944,716
Public Schools	\$ 1,299,000,000	\$123,300,000	16,060,000	39,100,000	57,400,000	75,700,000	93,800,000
College	\$ 57,800,000	\$ 5,532,000	606,400	1,518,000	2,361,000	3,204,000	4,049,000
M-NCPPC (1)	\$ 94,695,750	\$ 8,851,050	1,210,500	2,288,250	3,839,288	5,388,789	6,938,479
SubTotal Tax-Supported	<u>\$2,552,025,750</u>	<u>\$240,003,050</u>	<u>\$ 31,896,900</u>	<u>\$ 70,731,250</u>	<u>\$ 109,816,538</u>	<u>\$ 148,875,852</u>	<u>\$ 187,732,195</u>
WSSC (2)	\$ 200,000,000	\$ 19,112,000	1,942,400	--	--	--	--
Total		<u>\$259,115,050</u>	<u>\$ 33,839,300</u>	<u>\$ 70,731,250</u>	<u>\$ 109,816,538</u>	<u>\$ 148,875,852</u>	<u>\$ 187,732,195</u>

**NOTES:**

- (1) M-NCPPC valuation is for total plan, which includes Montgomery and Prince George's employees/costs. Per M-NCPPC, Montgomery County portion is approximately 45%. This analysis assumes 45% relates to Montgomery County.
- (2) WSSC valuation is as of June 2005, prepared in March 2006; updated valuation not yet prepared.